

Form F-66 (IA-2) (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>COLFAX</div> <div>CITY OF COLFAX, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16205000200000</div> <div>City Clerk</div> <div>19 E Howard</div> <div>Colfax, IA 50054</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN COMPLETED, PLEASE RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		<div>NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.</div>			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		662,647		662,647	654,162
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		662,647		662,647	654,162
Delinquent property taxes		0		0	
TIF revenues		187		187	
Other city taxes		212,907	0	212,907	201,834
Licenses and permits		32,606	0	32,606	18,025
Use of money and property		4,293	0	4,293	1,500
Intergovernmental		475,031	0	475,031	204,675
Charges for fees and service		183,335	1,062,936	1,246,271	1,168,500
Special assessments		21,337	0	21,337	15,000
Miscellaneous		84,635	0	84,635	
Other financing sources		120,631	148,658	269,289	
Total revenues and other sources		1,797,609	1,211,594	3,009,203	2,263,696
Expenditures and Other Financing Uses					
Public safety		675,559	0	675,559	479,418
Public works		197,336	0	197,336	230,638
Health and social services		0	0	0	12,000
Culture and recreation		192,279	0	192,279	162,634
Community and economic development		121,400	0	121,400	17,075
General government		284,342	0	284,342	285,248
Debt service		24,869	0	24,869	95,391
Capital projects		32,634	0	32,634	
Total governmental activities expenditures		1,528,419	0	1,528,419	1,282,404
Business type activities		0	1,088,357	1,088,357	912,854
Total ALL expenditures		1,528,419	1,088,357	2,616,776	2,195,258
Other financing uses, including transfers out		120,631	0	120,631	
Total ALL expenditures/And other financing uses		1,649,050	1,088,357	2,737,407	2,195,258
Excess revenues and other sources over (Under) Expenditures/And other financing uses		148,559	123,237	271,796	68,438
Beginning fund balance July 1, 2014		325,067	1,573,835	1,898,902	1,844,729
Ending fund balance June 30, 2015		473,626	1,697,072	2,170,698	1,913,167
<div>Note - These balances do not include \$ held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 1,200,731	Other long-term debt		\$ 0
Revenue debt		\$ 1,109,715	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 3,892,598
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			10-29-2015	<input checked="" type="checkbox"/> Date Published	
				<input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone	Area Code	Number	Extension
Kathy L. Mathews		→	515	515-674-4096	
Signature of Mayor or other City official (Name and Title)				Date signed	
				11/10/2015	
PLEASE PUBLISH THIS PAGE ONLY					

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015					CITY OF COLFAX						<input type="checkbox"/> GAAP Indicate by entering an X in the appropriate box on this sheet ONLY		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
1	Section A - TAXES											1				
2	Taxes levied on property	410,202	159,890					662,647			662,647	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	410,202	159,890					662,647		T01	662,647	4				
5	Delinquent property taxes							0		T01	0	5				
6	Total property tax	410,202	159,890				0	662,647			662,647	6				
7	TIF revenues			187				187		T01	187	7				
8	Other city taxes							0		T15	0	8				
9	Utility tax replacement excise taxes							0		T15	0	9				
10	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		C30	0	10				
11	Parimutuel wager tax							0		C30	0	11				
12	Gaming wager tax							0		T19	0	12				
13	Mobile home tax							0								
14	Hotel/motel tax		50,060					50,060		T19	50,060	13				
15	Other local option taxes		162,847					162,847		T09	162,847	14				
16	TOTAL OTHER CITY TAXES	0	212,907	0	0	0	0	212,907	0		212,907	15				
17	Section B - LICENSES AND PERMITS	32,606						32,606		T29	32,606	16				
18	Section C - USE OF MONEY AND PROPERTY											17				
19	Interest	3,804	82				407	4,293		U20	4,293	18				
20	Rents and royalties							0		U40	0	19				
21	Other miscellaneous use of money and property							0		U20	0	20				
22	TOTAL USE OF MONEY AND PROPERTY	3,804	82	0	0	0	407	4,293	0		4,293	22				
23												23				
24	Section D - INTERGOVERNMENTAL											24				
25												25				
26	Federal grants and reimbursements											26				
27	Federal grants							0		B89	0	27				
28	Community development block grants							0		B50	0	28				
29	Housing and urban development							0		B50	0	29				
30	Public assistance grants							0		B79	0	30				
31	Payment in lieu of taxes							0		B30	0	31				
32								0			0	32				
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33				
34												34				
35												35				
36												36				
37												37				
38												38				
39												39				
40												40				

Continued on next page

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF COLFAX						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		217,635					217,635		C46	217,635	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants							0		C89	0	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority					116,231		116,231		C89	116,231	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim	6,853	2,664	0	1,482			10,999		C89	10,999	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	6,853	220,299	0	1,482	116,231	0	344,865	0		344,865	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions							0			0	63				
64	Library service	180						180		D89	180	64				
65	Township contributions	22,679						22,679		D89	22,679	65				
66	Fire/EMT service	107,307						107,307		D89	107,307	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	130,166	0	0	0	0	0	130,166	0		130,166	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	137,019	220,299	0	1,482	116,231	0	475,031	0		475,031	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	388,768	A91	388,768	73				
74	Sewer							0	523,547	A8Ø	523,547	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage							0	150,621	A81	150,621	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF COLFAX		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	50,967						50,967		A89	50,967	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges	107,307						107,307		A89	107,307	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges	10,192						10,192		A03	10,192	98
99	Library charges	257						257		A89	257	99
100	Park, recreation, and cultural charges	14,612						14,612		A61	14,612	100
101	Animal control charges							0		A89	0	101
102	Other charges - Specify							0			0	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	183,335	0	0	0	0	0	183,335	1,062,936		1,246,271	104
105												105
106	Section F - SPECIAL ASSESSMENTS	21,337						21,337		U01	21,337	106
107	Section G - MISCELLANEOUS											107
108	Contributions	38,860						38,860		U99	38,860	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise	6,748					640	7,388		U11	7,388	110
111	Fines	6,735						6,735		U30	6,735	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify							0			0	113
114	Insurance reimbursement revenue	11,787						11,787			11,787	114
115	Martin Marietta property tax pro rate-gift of land to City	19,865						19,865			19,865	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	83,995	0	0	0	0	640	84,635	0		84,635	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF COLFAX						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	872,298	593,178	187	94,037	116,231	1,047	1,676,978	1,062,936		2,739,914	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales							0		NR	0	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0	148,658	NR	148,658	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans	6,000	103,560				10,884	120,444			120,444	127				
128	Internal TIF loans and transfers in				187			187			187	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	6,000	103,560	0	187	0	10,884	120,631	148,658		269,289	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	878,298	696,738	187	94,224	116,231	11,931	1,797,609	1,211,594		3,009,203	132				
133												133				
134	Beginning fund balance July 1, 2014	-138,782	320,991	0	-17,558	-18,466	178,882	325,067	1,573,835		1,898,902	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	739,516	1,017,729	187	76,666	97,765	190,813	2,122,676	2,785,429		4,908,105	136				
137												137				
138												138				
139												139				
140												140				
141												141				
142												142				
143												143				
144												144				
145												145				
146												146				
147												147				
148												148				
149												149				
150												150				
151												151				
152												152				
153												153				
154												154				
155												155				
156												156				
157												157				
158												158				
159												159				

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 CITY OF COLFAX							<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	324,834	100,705					425,539		E62	425,539	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	29,905						29,905		E24	29,905	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	212,905						212,905		E32	212,905	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation	3,645						3,645		E66	3,645	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	3,565						3,565		E32	3,565	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	574,854	100,705	0	0	0	0	675,559			675,559	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued						CITY OF COLFAX		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		17,376					17,376		E44	17,376	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		37,053					37,053		E44	37,053	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		15,999					15,999		E44	15,999	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation		7,939					7,939		E44	7,939	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation		118,969					118,969		E89	118,969	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	0	197,336	0	0	0	0	197,336			197,336	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- ContinuedCITY OF COLFAX							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued						CITY OF COLFAX						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.				
121	Section D — CULTURE AND RECREATION											121				
122	Library services — Current operation	60,558	20,403					80,961		E52	80,961	122				
123	Purchase of land and equipment							0		G52	0	123				
124	Construction							0		F52	0	124				
125	Museum, band, theater — Current operation							0		E61	0	125				
126	Purchase of land and equipment							0		G61	0	126				
127	Parks — Current operation	30,199	610					30,809		E61	30,809	127				
128	Purchase of land and equipment							0		G61	0	128				
129	Construction							0		F61	0	129				
130	Recreation — Current operation	55,126	2,221					57,347		E61	57,347	130				
131	Purchase of land and equipment							0		G61	0	131				
132	Construction							0		F61	0	132				
133	Cemetery — Current operation	20,628	2,534					23,162		E03	23,162	133				
134	Purchase of land and equipment							0		G03	0	134				
135	Community center, zoo, marina, and auditorium							0		E61	0	135				
136	Other culture and recreation							0		E61	0	136				
137	Purchase of land and equipment							0		G61	0	137				
138	Construction							0		F61	0	138				
139	TOTAL CULTURE AND RECREATION	166,511	25,768	0	0	0	0	192,279			192,279	139				
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140				
141	Community beautification — Current operation		80,711					80,711		E89	80,711	141				
142	Purchase of land and equipment							0		G89	0	142				
143	Economic development — Current operation		40,689					40,689		E89	40,689	143				
144	Purchase of land and equipment							0		G89	0	144				
145	Housing and urban renewal — Current operation							0		E50	0	145				
146	Purchase of land and equipment							0		G50	0	146				
147	Construction							0		F50	0	147				
148	Planning and zoning — Current operation							0		E29	0	148				
149	Purchase of land and equipment							0		G29	0	149				
150	Other community and economic development — Current operation							0		E89	0	150				
151	Purchase of land and equipment							0		G89	0	151				
152	Construction							0		F89	0	152				
153	TIF Rebates							0		E89	0	153				
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	0	121,400	0	0	0	0	121,400			121,400	154				
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155				
156												156				
157												157				
158												158				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued CITY OF COLFAX						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	8,400						8,400		E29	8,400	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	80,807	46,431					127,238		E23	127,238	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	35,617						35,617		E25	35,617	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	35,924						35,924		E31	35,924	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	77,163						77,163		E89	77,163	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	237,911	46,431	0	0	0	0	284,342			284,342	176
177	Section G — DEBT SERVICE				24,869			24,869			24,869	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	24,869	0	0	24,869			24,869	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	CDBG WWTP					32,634		32,634			32,634	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	32,634	0	32,634			32,634	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	32,634	0	32,634			32,634	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	979,276	491,640	0	24,869	32,634	0	1,528,419			1,528,419	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF COLFAX					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								282,872	E91	282,872	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								496,201	E80	496,201	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								130,413	E81	130,413	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued						CITY OF COLFAX		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								178,871		178,871	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								1,088,357		1,088,357	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	979,276	491,640	0	24,869	32,634	0	1,528,419	1,088,357		2,616,776	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	6,000	103,560				10,884	120,444			120,444	255
256	Internal TIF loans/repayments and transfers out			187				187			187	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	6,000	103,560	187	0	0	10,884	120,631	0		120,631	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	985,276	595,200	187	24,869	32,634	10,884	1,649,050	1,088,357		2,737,407	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted				51,797		179,929	231,726			231,726	264
265	Committed					65,131		65,131			65,131	265
266	Assigned		422,529	0				422,529			422,529	266
267	Unassigned	-245,760						-245,760			-245,760	267
268	Total Governmental	-245,760	422,529	0	51,797	65,131	179,929	473,626			473,626	268
269	Proprietary								1,697,072		1,697,072	269
270	Total ending fund balance June 30, 2015	-245,760	422,529	0	51,797	65,131	179,929	473,626	1,697,072		2,170,698	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	739,516	1,017,729	187	76,666	97,765	190,813	2,122,676	2,785,429		4,908,105	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF COLFAX

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose

Amount paid to other local governments

Correction.....

M05 \$

Health.....

M32

Highways.....

M44

Transit subsidies.....

M94

Libraries.....

M52

Police protection.....

M62

Sewerage.....

M80

Sanitation.....

M81

All other.....

M89 \$

Purpose

Amount paid to State

Highways.....

L44 \$

All other.....

L89 \$

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

Total salaries and wages paid.....

200 \$

645,391

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 243,000	29U \$ 510,000	39U \$ 48,000	49U \$	49U \$	49U \$ 213,000	49U \$	191 \$ 11,220
2. Sewer utility	19U 936,000	29U 1,987,000	39U 135,420	49U	49U	49U 896,715	49U	189 2,340
3. Electric utility	19U	29U	39U	49U	49U	49U		192
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189
9. Public Safety	19U 70,000	29U 100,000	39U	49U 60,000	49U	49U	49U	189 3,033
10. Utility Project Note	19U 22,000	29U 110,000	39U	49U 11,000	49U	49U	49U	189 1,079
11. Sewer GO debt	19U 48,000	29U 1,200,000	39U	49U 1,129,731	49U	49U	49U	189 19,494
12.	19U	29U	39U	49U	49U	49U	49U	189
13.	19U	29U	39U	49U	49U	49U	49U	189
14.	19U	29U	39U	49U	49U	49U	49U	189
Total long-term debt	1,319,000	3,907,000	183,420	1,200,731	0	1,109,715	0	37,166

B. Short-term debt

Outstanding as of JULY 1, 2014

61V \$

Outstanding as of JUNE 30, 2015

64V \$

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

\$

77,851,955

x .05 = \$

3,892,598

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$ 2,170,698	\$			2,170,698

REMARKS

V98

Continued on next page

Page 13

FORM F-66(IA-2) (6-17-2015)